

Form <b>F-66 (IA-2)</b> (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div>		<div>16209600300000</div> <div>City Clerk, Treasurer</div> <div>400 Claiborne Dr.</div> <div>Decorah IA 52101</div>			
CITY OF <u>DECORAH</u> , IOWA					
DUE: December 1, 2013		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		3,471,338		3,471,338	3,475,065
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		3,471,338		3,471,338	3,475,065
Delinquent property taxes		0		0	
TIF revenues		264,852		264,852	264,850
Other city taxes		1,259,588	0	1,259,588	1,170,730
Licenses and permits		28,370	0	28,370	24,275
Use of money and property		14,715	565	15,280	60,430
Intergovernmental		2,974,653	47,508	3,022,161	2,979,042
Charges for fees and service		490,365	1,546,482	2,036,847	2,055,480
Special assessments		49,874	0	49,874	49,874
Miscellaneous		566,029	14,399	580,428	554,307
Other financing sources		4,267,552	975,762	5,243,314	5,483,300
Total revenues and other sources		13,387,336	2,584,716	15,972,052	16,117,353
Expenditures and Other Financing Uses					
Public safety		1,972,639	0	1,972,639	2,009,040
Public works		2,378,744	0	2,378,744	2,748,984
Health and social services		81,224	0	81,224	93,398
Culture and recreation		1,632,182	0	1,632,182	1,728,693
Community and economic development		1,634,523	0	1,634,523	1,661,111
General government		823,234	0	823,234	823,303
Debt service		748,560	0	748,560	837,790
Capital projects		4,392,097	0	4,392,097	4,898,052
Total governmental activities expenditures		13,663,203	0	13,663,203	14,800,371
Business type activities		0	2,298,837	2,298,837	2,501,968
Total ALL expenditures		13,663,203	2,298,837	15,962,040	17,302,339
Other financing uses, including transfers out		0	40,000	40,000	215,000
Total ALL expenditures/And other financing uses		13,663,203	2,338,837	16,002,040	17,517,339
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-275,867	245,879	-29,988	-1,399,986
Beginning fund balance July 1, 2012		3,061,059	619,476	3,680,535	
Ending fund balance June 30, 2013		2,785,192	865,355	3,650,547	-1,399,986
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 4,930,000	Other long-term debt		\$ 0
Revenue debt		\$ 198,750	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 22,781,179
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Wanda Hemesath		Telephone →	Area Code 563	Number 382-3651	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF DECORAH			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	2,369,286	853,541		248,511			3,471,338			3,471,338	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	2,369,286	853,541		248,511	0	0	3,471,338		T01	3,471,338	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	2,369,286	853,541		248,511	0	0	3,471,338			3,471,338	6
7	TIF revenues			264,852				264,852		T01	264,852	7
	Other city taxes											
8	Utility tax replacement excise taxes	46,638	16,842		4,770			68,250		T15	68,250	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax		147,119					147,119		T19	147,119	13
14	Other local option taxes	887,992	14,868			141,359		1,044,219		T09	1,044,219	14
15	TOTAL OTHER CITY TAXES	934,630	178,829	0	4,770	141,359	0	1,259,588	0		1,259,588	15
16	Section B - LICENSES AND PERMITS	28,370						28,370		T29	28,370	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	11,718	-5,241			975		7,452	565	U20	8,017	18
19	Rents and royalties	7,263						7,263		U40	7,263	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	18,981	-5,241	0	0	975	0	14,715	565		15,280	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	641,804				391,574		1,033,378		B89	1,033,378	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	641,804	0	0	0	391,574	0	1,033,378	0		1,033,378	33
34												34
35												35
36												36
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DECORAH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		778,289					778,289		C46	778,289	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	5,854				865,329		871,183		C89	871,183	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	5,854	778,289	0	0	865,329	0	1,649,472	0		1,649,472	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	223,344						223,344			223,344	63
64	Library service	26,538						26,538		D89	26,538	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	41,921						41,921		D89	41,921	66
67	Freeport Water Dist							0	47,508	D89	47,508	67
68								0			0	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	291,803	0	0	0	0	0	291,803	47,508		339,311	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	939,461	778,289	0	0	1,256,903	0	2,974,653	47,508		3,022,161	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	697,012	A91	697,012	73
74	Sewer							0	849,470	A8Ø	849,470	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport	28,960						28,960		AØ1	28,960	78
79	Landfill/garbage							0		A81	0	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DECORAH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	<b>Section E - CHARGES FOR FEES AND SERVICE - Continued</b>											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	2,800						2,800		A89	2,800	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	16,609						16,609		A89	16,609	99
100	Park, recreation, and cultural charges	441,996						441,996		A61	441,996	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	<b>TOTAL CHARGES FOR SERVICE</b>	490,365	0	0	0	0	0	490,365	1,546,482		2,036,847	104
105												105
106	<b>Section F - SPECIAL ASSESSMENTS</b>	49,874						49,874		U01	49,874	106
107	<b>Section G - MISCELLANEOUS</b>											107
108	Contributions		21,018			339,486		360,504	14,399	U99	374,903	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	44,111						44,111		U11	44,111	110
111	Fines	23,542						23,542		U30	23,542	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Fire Dept.	9,342						9,342			9,342	114
115	Misc	74,715	19,939					94,654			94,654	115
116	Misc Police	33,876						33,876			33,876	116
117								0			0	117
118								0			0	118
119								0			0	119
120	<b>TOTAL MISCELLANEOUS</b>	185,586	40,957	0	0	339,486	0	566,029	14,399		580,428	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF DECORAH					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	5,016,553	1,846,375	264,852	253,281	1,738,723	0	9,119,784	1,608,954		10,728,738	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales	3,314						3,314		NR	3,314	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>			1,185,000		3,079,238		4,264,238	935,762	NR	5,200,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>							0	40,000		40,000	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	3,314	0	1,185,000	0	3,079,238	0	4,267,552	975,762		5,243,314	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	5,019,867	1,846,375	1,449,852	253,281	4,817,961	0	13,387,336	2,584,716		15,972,052	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	1,883,614	1,476,455	298,262	64,596	-661,868		3,061,059	619,476		3,680,535	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	6,903,481	3,322,830	1,748,114	317,877	4,156,093	0	16,448,395	3,204,192		19,652,587	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF DECORAH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	1,094,419	442,269					1,536,688		E62	1,536,688	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	93,718						93,718		E59	93,718	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	266,144	76,089					342,233		E24	342,233	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	1,454,281	518,358	0	0	0	0	1,972,639			1,972,639	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DECORAH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	562,195	1,033,317					1,595,512		E44	1,595,512	42
43	Purchase of land and equipment		148,564					148,564		G44	148,564	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	98,594						98,594		E44	98,594	48
49	Traffic control safety — Current operation	2,952						2,952		E44	2,952	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	196,922	14,124					211,046		E01	211,046	59
60	Purchase of land and equipment	12,865						12,865		G01	12,865	60
61	Construction	309,211						309,211		F01	309,211	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	1,182,739	1,196,005	0	0	0	0	2,378,744			2,378,744	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DECORAH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	27,224		54,000				81,224		E79	81,224	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	27,224	0	54,000	0	0	0	81,224			81,224	103
104												104
105												105
106												106
107												107
108												108
109												109
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DECORAH			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	543,606	123,980					667,586		E52	667,586	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	188,010	66,146					254,156		E61	254,156	127
128	Purchase of land and equipment	14,300						14,300		G61	14,300	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	218,848	38,298					257,146		E61	257,146	130
131	Purchase of land and equipment	25,000						25,000		G61	25,000	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	369,242	44,752					413,994		E61	413,994	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	1,359,006	273,176	0	0	0	0	1,632,182			1,632,182	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	100	14,377					14,477		E89	14,477	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	22,500		1,437,482				1,459,982		E89	1,459,982	143
144	Purchase of land and equipment		12,006					12,006		G89	12,006	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	938						938		E29	938	148
149	Purchase of land and equipment		147,120					147,120		G29	147,120	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	23,538	173,503	1,437,482	0	0	0	1,634,523			1,634,523	154
155	<div> TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other" </div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DECORAH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	12,977	1,085					14,062		E29	14,062	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	304,836	72,843					377,679		E23	377,679	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	76,694	15,160					91,854		E31	91,854	168
169	Purchase of land and equipment	102,070						102,070		G31	102,070	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	237,569						237,569		E89	237,569	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	734,146	89,088	0	0	0	0	823,234			823,234	176
177	<b>Section G — DEBT SERVICE</b>	499,025			249,535			748,560			748,560	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	499,025	0	0	249,535	0	0	748,560			748,560	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Metronet					762,379		762,379			762,379	184
185	Short St.	15,000				2,501,336		2,516,336			2,516,336	185
186	Trout Run Trail					1,113,382		1,113,382			1,113,382	186
187	<b>Subtotal Regular Capital Projects</b>	15,000	0	0	0	4,377,097	0	4,392,097			4,392,097	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	15,000	0	0	0	4,377,097	0	4,392,097			4,392,097	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	5,294,959	2,250,130	1,491,482	249,535	4,377,097	0	13,663,203			13,663,203	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF DECORAH			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								630,227	E91	630,227	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								661,746	E80	661,746	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF DECORAH					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								483,955		483,955	242
243	Enterprise Capital Projects								522,909		522,909	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								2,298,837		2,298,837	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	5,294,959	2,250,130	1,491,482	249,535	4,377,097	0	13,663,203	2,298,837		15,962,040	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out							0	40,000		40,000	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	0	0	0	0	0	0	40,000		40,000	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	5,294,959	2,250,130	1,491,482	249,535	4,377,097	0	13,663,203	2,338,837		16,002,040	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>							0			0	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>							0			0	266
267	<b>Unassigned</b>							0			0	267
268	<b>Total Governmental</b>	0	0	0	0	0	0	0			0	268
269	<b>Proprietary</b>								865,355		865,355	269
270	<b>Total ending fund balance June 30, 2013</b>	1,608,522	1,072,700	256,632	68,342	-221,004	0	2,785,192	865,355		3,650,547	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	6,903,481	3,322,830	1,748,114	317,877	4,156,093	0	16,448,395	3,204,192		19,652,587	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF DECORAH

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$
Health.....	M32 0	All other.....	L89 \$
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	2,940,794	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U 430,000	29U	39U 430,000	49U 0	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 1,175,000	29U	39U 1,175,000	49U 0	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. 02 St	107,882		107,882	0				2,395
08 Misc.	19U	29U	39U	49U	49U	49U	49U	I89
10. Redleg Loan	560,000		70,000	490,000				22,443
11. 12 Misc	19U 243,750	29U	39U 45,000		49U	198,750		I89 0
12. 13.	19U	29U 5,200,000	39U 760,000	49U 4,440,000	49U	49U	49U	I89 65,455
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	2,516,632	5,200,000	2,587,882	4,930,000	0	198,750	0	90,293

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	455,623,589	x .05 = \$	22,781,179

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61			
	\$	\$		3,650,547	3,650,547	
	REMARKS					

V98